



January - February - March 2004
Enhanced Food Fish Excise Tax Addendum

Q1 04

► Use Black Ink and Attach Original Form to Your Return

Name _____ Tax Registration No. _____

☐ No enhanced food fish purchases, first possession or fishing activity (addendum must be filed even if no tax is due).

Note: Instructions for completing the Enhanced Food Fish Excise Tax Addendum are on page two.

| Line No. | Species | Code No. | Per Species Indicate Pounds, Gallons, Bushels, Dozens | Taxable Value | Rate | Tax Due |
|---|-------------------------|----------|---|---------------|---------|---------|
| 1. | Chinook Fish or Eggs | 202 | | | x .0562 | = |
| 2. | Coho Fish or Eggs | 204 | | | x .0562 | = |
| 3. | Chum Fish or Eggs | 206 | | | x .0562 | = |
| 4. | Pink Fish or Eggs | 208 | | | x .0337 | = |
| 5. | Sockeye Fish or Eggs | 210 | | | x .0337 | = |
| 6. | Other Food Fish or Eggs | 215 | | | x .0225 | = |
| 7. | Shellfish | 220 | | | x .0225 | = |
| 8. | Sea Urchin | 221 | | | x .0492 | = |
| 9. | Sea Cucumber | 222 | | | x .0492 | = |
| 10. | Oysters | 225 | | | x .0009 | = |
| 11. | Anadromous Game Fish | 228 | | | x .0562 | = |
| Tax Due (Transfer to line 17 in the Totals section) | | | | | | |

Credit for Tax Paid on Enhanced Food Fish to Other Legal Taxing Authorities

| Line No. | State, Tribal, or Federal Taxing Authority Paid | Species | Credit Id. | Pounds, Gallons, Bushels, Dozens | Value | Rate | Credit |
|--|---|----------------------|------------|----------------------------------|-------|------|--------|
| 12. | | Sea Urchin | 700 | | | x | = |
| 13. | | Sea Cucumber | 705 | | | x | = |
| 14. | | Anadromous Game Fish | 710 | | | x | = |
| 15. | | | 715 | | | x | = |
| 16. | | | 715 | | | x | = |
| Total Credit not to exceed Tax Due (Transfer to line 18 in the Totals section) | | | | | | | |

For Fish Tax assistance, call (360) 902-7151.

Attach this form to your return and mail to:



State of Washington
Department of Revenue
PO Box 34054
Seattle, WA 98124-1054

| | |
|--|--|
| 17. Tax Due | |
| 18. Credits | |
| 19. Total Enhanced Food Fish Tax amount Owed (Subtract line 18 from line 17) | |

Add all Addendum totals and transfer the amount to the Total All Addendums line on your tax return.

Instructions

Calculating the Tax

For line numbers 1-11 enter the volume of each species being reported. Enter the volume in pounds, gallons, bushels, or dozens. (Example: Pounds times amount per pound = taxable value.)

The taxable value is the value of the enhanced food fish at the point of landing.

The tax due is the result of multiplying the taxable value by the tax rate.

Credits

RCW 82.27.040 allows a credit for taxes paid to other legal taxing authorities. These other taxing authorities could include states other than Washington, the United States government, another country, or a tribal authority. To qualify for the credit, the owner of the enhanced food fish must have documentation showing a tax was paid in another jurisdiction.

If the species of enhanced food fish you are claiming a credit for is Sea Urchin, Sea Cucumber, or Anadromous Game Fish select the appropriate line from lines 12-14. For all other species, complete lines 15 and/or 16. Enter the name of the taxing authority or if tribal, please name the tribe. Then enter the species of enhanced food fish if not already preprinted, the volume, and the taxable value.

Specify the other taxing authority's tax rate in the box provided. Occasionally, the tax rate paid to another taxing authority may be higher than the tax rate assessed by Washington. Your credit cannot exceed the amount of enhanced food fish tax that would be due to the State of Washington on the same fish. If the tax rate paid to another taxing authority is higher than assessed by Washington, enter the Washington rate.

Enter the amount of the credit. The credit will be the result of multiplying the other taxing authority's tax rate by the taxable value.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call 1-800-451-7985.